

HONIGMAN.

Ryan B. Opel
Office: 517.377.0730
Mobile: 480.209.6630
ropel@honigman.com

Fax Transmission

January 28, 2019

Pages (including cover): 6

Recipient(s)	Fax Number
Internal Revenue Service	855-204-6184

RE: **SECOND REQUEST**

Expedited Processing of Form 1023

Organization Name: AU NFP

Address: 8620 Spectrum Center Boulevard, Sand Diego, CA 92123

EIN: 83-0529332

Document Locator Number: 17053-166-30501-8

Message:

SECOND REQUEST

Enclosed please find our initial letter dated December 10, 2018, requesting expedited processing of Form 1023 for the above-referenced organization.

-----COMM. JOURNAL----- DATE DEC-10-2018 TIME 05:05 *** P.01

MODE = MEMORY TRANSMISSION

START=DEC-10 05:03

END=DEC-10 05:05

FILE NO. = 004

STN NO.	COM	ABR NO.	STATION NAME/TEL. NO.	PAGES	DURATION
001	OK	8	918552046184	004/004	00:01:59"

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

Ryan B. Opel

(517) 377-0730
Fax: (517) 344-9330
ropel@honigman.com

Via FedEx
Via Facsimile

December 10, 2018

Facsimile: (855) 704-6184
Internal Revenue Service
550 Main Street
Room 4024
Cincinnati, OH 45202

Re: AUNFP
EIN: 83-0529332
FORM 1023, REQUEST FOR EXPEDITED PROCESSING
DOCUMENT LOCATOR NUMBER: 17053-166-30501-8

Ladies and Gentlemen:

This firm represents AU NFP, a California nonprofit public benefit corporation (the "Organization"). A copy of Form 2848 is enclosed for your reference. On June 13, 2018, the Organization filed with the Internal Revenue Service Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. We are writing to respectfully request expedited processing of the Organization's Form 1023.

The Organization has been established for the purpose of owning and operating the accredited, Title IV-participating, post-secondary institution known as Ashford University (the "University"). The Organization intends to acquire the University via a series of conversion and merger transactions from Ashford University, LLC, a California limited liability company ("Ashford LLC") that is wholly owned by Bridgepoint Education, Inc., a Delaware corporation that is publicly traded on the New York Stock Exchange ("Bridgepoint"). This transaction is further described in the enclosed letter of intent among the Organization, Ashford LLC, and Bridgepoint dated September 14, 2018 (the "Letter of Intent").

The transaction is scheduled to close on April 1, 2019, but, as is stated in the Letter of Intent, closing cannot occur until the Organization has received a favorable determination letter from the IRS indicating that the Organization has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. The necessity of obtaining expedited review of the Organization's Form 1023 is magnified by the fact that the closing cannot occur until the Organization has received written communication from the United States Department of Education indicating that the Department (i) will, after the closing, recognize the University as a nonprofit institution of higher education under the Higher Education Act of 1965, and (ii) does not identify any material impediment to permitting the University's students to, after the closing, continue to be eligible to receive loans and grants under Title IV federal financial aid programs.

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Detroit • Ann Arbor • Farmington Hills • Chicago • Grand Rapids • Kalamazoo • Lansing

29367996.4

Form **2848**
(Rev. January 2018)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name

Telephone

Function

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

AU NFP
8620 Spectrum Center Blvd.
San Diego, CA 92123

Taxpayer identification number(s)

83-0529332

Daytime telephone number

(858) 513-9240

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Ryan B. Opel
222 North Washington Square, Suite 400
Lansing, MI 48933-1800

Check if to be sent copies of notices and communications ☒

CAF No. 0304-42060R

PTIN P02157831

Telephone No. (517) 377-0730

Fax No. (517) 364-8530

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

James Combs
660 Woodward Ave., 2280 First National Bldg.
Detroit, MI 48226

Check if to be sent copies of notices and communications ☒

CAF No. 0200-38257R

PTIN P01328737

Telephone No. (313) 465-7588

Fax No. (313) 465-7588

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 6000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Application for Recognition of Exemption	1023	N/A

- 4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF. ☒

- 5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized:

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 11980J

Form 2848 (Rev. 1-2018)

Form 2848 (Rev. 1-2018)

Page 2

- b** Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

- d** Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7** Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



6/13/18

Date

President and CEO

Title (if applicable)

Dr. Craig D. Swanson

Print Name

AU NFP

Print name of taxpayer from line 1 if other than individual

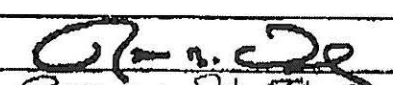
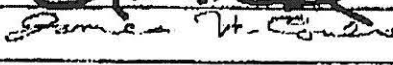
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information*.
 - k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	MI	P80774		6/13/18
a	MI	P58760		6/13/18

Form 2848 (Rev. 1-2018)

Form **2848**
(Rev. January 2018)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date 1 / 1 / 1**Part I** Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

AU NFP

8820 Spectrum Center Blvd.

San Diego, CA 92121

Taxpayer identification number(s)

83-0629332

Daytime telephone number

(858) 513-8240

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Ryan B. Opel

222 North Washington Square, Suite 400

Lansing, MI 48933-1800

Check if to be sent copies of notices and communications ☒

CAF No. 0304-42080R

PTIN P02157831

Telephone No. (517) 377-0730

Fax No. (517) 364-8530

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

James Comba

680 Woodward Ave., 2280 First National Bldg.

Detroit, MI 48226

Check if to be sent copies of notices and communications ☒

CAF No. 0200-39257R

PTIN P01320737

Telephone No. (313) 465-7588

Fax No. (313) 465-7589

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

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- 3** Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (income, Employment, Payroll, Excess, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number
(1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable)
(see instructions)

Application for Recognition of Exemption

1023

N/A

- 4** Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF ☒

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Form 2848 (Rev. 1-2018)

Page 2

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List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

- 6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

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 Signature 6/13/18 Date President and CEO Title (if applicable)

Dr. Craig D. Swanson

AU NFP

Print Name

Print name of taxpayer from line 1 if other than individual

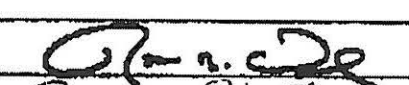
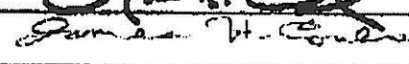
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(c) of Circular 230).
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Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	MI	P80774		6/13/18
a	MI	P58750		6/13/18

Form 2848 (Rev. 1-2018)

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

Ryan B. Opel

(517) 377-0730
Fax: (517) 364-9530
ropel@honigman.com

*Via FedEx
Via Facsimile*

December 10, 2018

Facsimile: (855) 204-6184
Internal Revenue Service
550 Main Street
Room 4024
Cincinnati, OH 45202

Re: AUNFP
EIN: 83-0529332
FORM 1023, REQUEST FOR EXPEDITED PROCESSING
DOCUMENT LOCATOR NUMBER: 17053-166-30501-8

Ladies and Gentlemen:

This firm represents AU NFP, a California nonprofit public benefit corporation (the "**Organization**"). A copy of Form 2848 is enclosed for your reference. On June 13, 2018, the Organization filed with the Internal Revenue Service Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. We are writing to respectfully request expedited processing of the Organization's Form 1023.

The Organization has been established for the purpose of owning and operating the accredited, Title IV-participating, post-secondary institution known as Ashford University (the "**University**"). The Organization intends to acquire the University via a series of conversion and merger transactions from Ashford University, LLC, a California limited liability company ("**Ashford LLC**") that is wholly owned by Bridgepoint Education, Inc., a Delaware corporation that is publicly traded on the New York Stock Exchange ("**Bridgepoint**"). This transaction is further described in the enclosed letter of intent among the Organization, Ashford LLC, and Bridgepoint dated September 14, 2018 (the "**Letter of Intent**").

The transaction is scheduled to close on April 1, 2019, but, as is stated in the Letter of Intent, closing cannot occur until the Organization has received a favorable determination letter from the IRS indicating that the Organization has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. The necessity of obtaining expedited review of the Organization's Form 1023 is magnified by the fact that the closing cannot occur until the Organization has received written communication from the United States Department of Education indicating that the Department (i) will, after the closing, recognize the University as a nonprofit institution of higher education under the Higher Education Act of 1965, and (ii) does not identify any material impediment to permitting the University's students to, after the closing, continue to be eligible to receive loans and grants under Title IV federal financial aid programs.

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Detroit • Ann Arbor • Bloomfield Hills • Chicago • Grand Rapids • Kalamazoo • Lansing

29367996.4

RECEIVED BY IRS EFFEX 01/22/2019 11:50AM (GMT-05:00)

HONIGMAN

December 10, 2018

Page 2

Obtaining this communication from the Department of Education requires that the University make a change of control filing with the Department of Education at least 45 days prior to the closing and that the University provide a copy of the IRS determination letter confirming that the Organization has been granted tax-exempt status. In order to provide the Department of Education with a copy of the Organization's IRS determination letter at least 45 days prior to the scheduled April 1, 2019 closing, the Organization's Form 1023 review must be completed before February 14, 2019.

Under the ownership and operation of the Organization as a qualified tax-exempt organization, the University will be better positioned to assist its students with obtaining grants and scholarships under various private and governmental programs that are only available to students of tax-exempt universities. Since the University enrolls students every week, the availability of these benefits to the students attending the University are lost each week that the transaction closing is delayed. In addition, the Organization would be in a position to receive tax deductible contributions from its alumni and other supporters. The Organization's inability to receive these contributions will have an adverse impact on the Organization's operations and its ability to pursue its charitable purposes. Furthermore, as noted above, and as described in detail in the Organization's Form 1023, the Organization has been established for the purpose of acquiring, owning and operating the University – an existing, accredited, Title IV-participating, post-secondary institution - which is a purpose that fits squarely within Section 501(c)(3) of the Internal Revenue Code.

Based on the information discussed above, we respectfully request expedited processing of the Organization's Form 1023. Should you have any questions or require any further information, please do not hesitate to contact me at (517) 377-0730.

Very truly yours,

HONIGMAN MILLER SCHWARTZ AND COHN LLP



Ryan B. Opel

Enclosures

cc: Ms. Mary Jo Maydew (w/o encl.)

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

Ryan B. Opel

(517) 377-0730
Fax: (517) 364-9830
ropel@honigman.com

*Via FedEx
Via Facsimile*

December 10, 2018

Facsimile: (855) 204-6184
Internal Revenue Service
550 Main Street
Room 4024
Cincinnati, OH 45202

Re: AUNFP
EIN: 83-0529332
FORM 1023, REQUEST FOR EXPEDITED PROCESSING
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222 North Washington Square • Suite 400 • Lansing, Michigan 48933-1800
Detroit • Ann Arbor • Bloomfield Hills • Chicago • Grand Rapids • Kalamazoo • Lansing

29367996.4

RECEIVED BY TRS-EEFAX 12/10/2018 5:07PM (GMT-05:00)

HONIGMAN

December 10, 2018

Page 2

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HONIGMAN MILLER SCHWARTZ AND COHN LLP



Ryan B. Opel

Enclosures

cc: Ms. Mary Jo Maydew (w/o encl.)